

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA**

In re:)	
)	
Louie J. Gibbs,)	Case No. 13-15137 NLJ
)	
)	Chapter 13
)	
Debtor.)	

OBJECTION TO CHAPTER 13 PLAN

COMES NOW the State of Oklahoma, ex rel. Oklahoma Tax Commission (the “OTC”) and hereby objects to the Chapter 13 Plan of the above-referenced Debtor for the following reason(s) to-wit:

1. The Debtor has failed to file **2008 and 2012** Oklahoma income tax return(s). Until all returns have been filed, the OTC is unable to adequately evaluate whether any Plan currently on file or filed in the future conforms to Bankruptcy Code requirements.

2. Any 2010 through 2012 liability qualifies as an unsecured priority claim pursuant to §507(a)(8)(A)(i) and Bankruptcy Code §§1322(a)(2) and 1325 require that Debtor’s Plan provide for full payment of this liability.

WHEREFORE, the State of Oklahoma, ex rel. Oklahoma Tax Commission objects to the confirmation of the Chapter 13 Plan filed by the Debtor as it is unable to determine if such Plan complies with the Bankruptcy Code.

Respectfully submitted,

OKLAHOMA TAX COMMISSION

/s/Sean R. McFarland
Sean R. McFarland, OBA# 13729
Assistant General Counsel
120 N. Robinson, Suite 2000W
Oklahoma City, OK 73102-7801
Tel: (405)319-8550; Fax: (405)602-0165
smcfarland@tax.ok.gov

CERTIFICATE OF MAILING/ELECTRONIC TRANSMISSION

I, Sean R. McFarland, hereby certify that on December 31, 2013, a true and correct copy of the above Objection to Chapter 13 Plan was electronically served using the CM/ECF system to John Hardeman, Chapter 13 Trustee, Monte J. White, attorney for the debtor(s) and the Office of the United States Trustee.

Further, I certify that on December 31, 2013 a true and correct copy of the Objection to Chapter 13 Plan was mailed via U.S. Mail, first class, postage prepaid and properly addressed to the following at the address shown:

Louie J. Gibbs
4315 NW Denver Ave
Lawton, OK 73505

/s/Sean R. McFarland
Sean R. McFarland

Please note that all returns must be received by the Office of the General Counsel